

Index

A

Accounting Changes 1-4, 2-44,
2-64, 4-5, 10-13, 11-1, 11-7
Accounting Estimates 11-10, 11-11
Accounting Standards Codification 1-1, 3-3
Accounting Standards Update 1-3, 2-1,
2-37, 3-6, 4-2
Applicable Tax Rate 10-6, 10-7
ASU 1-3, 1-12,
2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-8, 2-9, 2-10, 2-11,
2-12, 2-13, 2-14, 2-16, 2-18, 2-19, 2-20, 2-22,
2-23, 2-24, 2-25, 2-26, 2-27, 2-28, 2-29, 2-30,
2-31, 2-32, 2-33, 2-34, 2-36, 2-37, 2-38, 2-39,
2-40, 2-41, 2-42, 2-43, 2-44, 2-45, 2-46, 2-47,
2-48, 2-49, 2-50, 2-51, 2-52, 2-53, 2-54, 2-55,
2-56, 2-57, 2-58, 2-59, 2-60, 2-61, 2-62, 2-63,
2-64, 2-65, 2-66, 2-67, 2-68, 2-69, 3-4, 3-5, 3-6,
3-7, 3-8, 3-9, 3-10, 3-12, 3-14, 4-1, 4-2, 4-3, 4-5,
4-6, 4-11, 4-12, 4-14, 5-2, 6-2, 6-3, 6-12, 6-13,
6-14
Average Accumulated Expenditure 8-9

B

Balance Sheet 1-5, 2-2, 2-4,
2-5, 2-13, 2-15, 2-40, 3-14, 3-15, 6-14, 8-6, 8-7,
9-2, 9-3, 9-4, 9-5, 9-6, 10-2, 10-9, 12-1, 12-2,
12-4, 12-5, 12-10, 12-11, 12-13, 12-16
Business Combinations 1-6, 2-22,
2-36, 3-7, 3-8, 3-9, 3-10, 8-2, 10-4
Business Segment 9-2

C

Callable 2-46, 9-3, 9-4, 12-4
capital lease 12-15
Capitalization Period 8-7, 8-8, 8-9
Capitalization Rate 8-8, 8-9
Carrybacks 10-2
Carryforwards 10-2, 10-3,
10-6, 10-8, 10-11, 10-12, 10-13

Cash and Cash Equivalents 1-5, 2-20,
2-21, 12-11, 12-12, 12-16
Cash Flow Hedges 3-5, 12-7
Cash Flow Statement 12-11, 12-13,
12-14, 12-15
Compensatory 12-14
Comprehensive Income 1-4, 2-3, 2-5,
2-6, 2-36, 2-37, 2-38, 2-49, 2-51, 2-55, 2-56,
2-58, 2-59, 4-3, 10-10, 10-13, 11-2, 12-1, 12-6,
12-7, 12-8, 12-9, 12-10, 12-11
Computer Software 11-14
consideration 4-8, 4-10
Consolidated Financial Statements 2-20,
6-14, 11-7
Consolidation 1-6, 2-3, 2-25,
2-63, 2-65, 2-69, 3-6, 3-7, 11-6
Contingencies 1-5, 11-1, 11-14,
11-15, 11-16, 11-17
contracts 2-24, 2-25,
2-30, 2-40, 2-54, 2-55, 2-56, 2-59, 2-67, 4-2, 4-4,
4-6, 4-7, 4-12, 4-13, 5-3, 5-8, 5-10, 5-12, 5-15,
6-3, 7-5, 8-10, 10-1, 10-8, 11-6, 12-1, 12-5
contracts with customers 2-24, 2-25,
2-29, 4-2, 4-4, 4-7, 4-12, 6-3
Convergence 1-8, 1-9, 1-10,
1-12, 4-3, 4-6
Convertible Debt 3-3, 9-7, 9-8
customer 4-8, 4-9

D

Debt 1-5, 2-3, 2-4,
2-6, 2-9, 2-10, 2-17, 2-18, 2-21, 2-31, 2-36, 2-40,
2-41, 2-46, 3-3, 3-8, 3-14, 3-15, 4-4, 4-5, 6-6, 6-8,
8-7, 9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9-7, 9-8, 9-9,
9-10, 11-3, 12-3, 12-4, 12-7, 12-9, 12-12, 12-13,
12-14, 12-15, 12-17
Debt and Equity Securities 12-13
Debt Extinguishment 2-18, 12-13
Deferred Tax Assets and Liabilities 2-2,
2-38, 10-6, 10-7, 10-9
Defined Benefit Pension Plan 11-2, 12-12

Derivative	2-8, 6-13, 12-7, 12-14
Derivatives and Hedging.....	1-6, 2-8, 2-9, 2-36, 2-37, 2-47, 2-48, 2-61, 2-62, 3-3, 3-4, 4-2, 4-5, 7-5
Direct Approach.....	12-15
Discount Rate.....	2-55
Discounts.....	4-10
Disposal	1-5, 7-4, 7-5, 7-6, 7-7, 7-8, 8-2, 8-3, 8-6
<hr/>	
E	
Earnings per Share.....	1-4, 3-3
Emerging Issues Task Force	1-1, 1-2, 1-3, 1-13, 2-7, 2-8, 2-9, 2-16, 2-20, 2-28, 2-37, 2-38, 2-39, 2-44, 3-10, 4-2, 4-3, 4-5
<hr/>	
F	
FAF.....	1-1, 1-2, 1-3
fair value	2-3, 2-4, 2-5, 2-6, 2-11, 2-12, 2-23, 2-24, 2-27, 2-30, 2-40, 2-43, 2-48, 2-49, 2-52, 2-53, 2-54, 2-55, 2-56, 2-57, 2-58, 2-59, 2-62, 2-67, 2-68, 3-3, 3-6, 3-8, 3-9, 6-1, 6-2, 6-3, 6-4, 6-5, 6-6, 6-7, 6-8, 6-9, 6-10, 6-11, 6-12, 6-13, 6-14, 6-15, 8-4, 8-11
Fair Value Hedges.....	2-48, 2-49, 2-68
Fair value measurement.....	3-16, 6-1, 6-5, 6-6, 6-11, 6-14, 6-15
FASB	1-1, 1-2, 1-3, 1-4, 1-5, 1-6, 1-7, 1-8, 1-12, 1-13, 2-1, 2-2, 2-3, 2-5, 2-7, 2-9, 2-10, 2-13, 2-14, 2-15, 2-16, 2-19, 2-20, 2-22, 2-24, 2-25, 2-26, 2-27, 2-28, 2-29, 2-30, 2-31, 2-32, 2-33, 2-36, 2-37, 2-41, 2-42, 2-43, 2-44, 2-45, 2-47, 2-50, 2-52, 2-53, 2-54, 2-55, 2-57, 2-59, 2-60, 2-62, 2-64, 2-65, 2-66, 2-67, 2-68, 3-1, 3-2, 3-3, 3-4, 3-5, 3-6, 3-7, 3-8, 3-10, 3-11, 3-12, 3-13, 3-15, 3-16, 3-17, 4-1, 4-2, 4-3, 4-4, 4-5, 4-6, 4-8, 4-9, 4-10, 4-11, 4-12, 4-13, 4-14, 4-15, 4-16, 5-1, 5-3, 5-4, 5-5, 5-6, 5-7, 5-8, 5-9, 5-11, 5-12, 5-13, 5-14, 5-17, 6-1, 6-2, 6-3, 6-7, 6-11, 6-12, 6-13, 7-1, 7-3, 7-4, 7-5, 7-7, 8-1, 8-2, 8-3, 8-4, 8-6, 8-7, 8-10, 9-1, 9-2, 9-5, 9-6, 9-8, 9-9, 10-1, 10-2, 10-3, 10-10, 10-11, 10-12, 10-13, 11-2, 11-3, 11-6, 11-7, 11-8, 11-9, 11-10, 11-13, 11-14, 11-15, 11-16, 11-17, 12-1, 12-2, 12-5, 12-6, 12-8, 12-10, 12-11, 12-12, 12-15
FASB ASC	1-1, 1-2, 1-3, 1-4, 1-5, 1-6, 1-7, 1-8, 1-13, 2-3, 2-5, 2-7, 2-9, 2-13, 2-14, 2-15, 2-16, 2-19, 2-22, 2-24, 2-25, 2-26, 2-27, 2-28, 2-29, 2-30, 2-31, 2-32, 2-33, 2-36, 2-37, 2-41, 2-42, 2-43, 2-44, 2-45, 2-47, 2-50, 2-52, 2-53, 2-54, 2-55, 2-57, 2-59, 2-60, 2-62, 2-64, 2-65, 2-66, 2-67, 2-68, 3-3, 3-4, 3-5, 3-6, 3-7, 3-8, 3-10, 3-11, 3-12, 3-13, 3-15, 3-16, 3-17, 4-1, 4-2, 4-3, 4-4, 4-5, 4-6, 4-8, 4-9, 4-10, 4-11, 4-12, 4-13, 4-14, 4-15, 4-16, 5-1, 5-3, 5-4, 5-5, 5-6, 5-7, 5-8, 5-9, 5-11, 5-12, 5-13, 5-14, 5-17, 6-1, 6-2, 6-3, 6-7, 6-11, 6-12, 6-13, 7-1, 7-3, 7-4, 7-5, 7-7, 8-1, 8-2, 8-3, 8-4, 8-6, 8-7, 8-10, 9-1, 9-2, 9-5, 9-6, 9-8, 9-9, 10-1, 10-2, 10-3, 10-10, 10-11, 10-12, 10-13, 11-2, 11-3, 11-6, 11-7, 11-8, 11-9, 11-10, 11-13, 11-14, 11-15, 11-16, 11-17, 12-1, 12-2, 12-5, 12-6, 12-8, 12-10, 12-11, 12-12, 12-15
FASB ASC 205.....	1-4, 11-3, 12-15
FASB ASC 210.....	12-1, 12-2, 12-5
FASB ASC 220.....	2-36, 10-10, 12-1, 12-6, 12-8, 12-10
FASB ASC 230.....	2-16, 12-1, 12-11
FASB ASC 250.....	2-64, 6-7, 11-7, 11-8, 11-9, 11-10, 11-13
FASB ASC 270.....	3-13
FASB ASC 275.....	11-13, 11-14
FASB ASC 310.....	4-4
FASB ASC 320.....	2-3, 2-31, 4-4
FASB ASC 323.....	4-4
FASB ASC 325.....	4-5
FASB ASC 330.....	6-2, 7-1, 7-7
FASB ASC 340.....	4-13, 7-3
FASB ASC 350.....	2-43, 2-44
FASB ASC 360.....	8-1, 8-2, 8-3
FASB ASC 450.....	11-15, 11-16, 11-17
FASB ASC 460.....	2-64, 4-5
FASB ASC 470.....	2-36, 3-3, 4-5, 9-1, 9-2, 9-5, 9-6, 9-8, 9-9
FASB ASC 605.....	1-5
FASB ASC 606.....	2-7, 2-22, 2-25, 2-29, 2-33, 2-37, 2-52, 2-54, 2-66, 2-67, 3-10, 4-1, 4-2, 4-3, 4-4, 4-5, 4-6, 4-8, 4-9, 4-10, 4-11, 4-12, 4-13, 4-14, 4-15, 4-16, 5-6, 6-3, 7-3, 10-2
FASB ASC 740.....	2-31, 2-50, 10-2, 10-3, 10-11, 10-12, 10-13
FASB ASC 805.....	1-6, 2-36
FASB ASC 810.....	2-25, 2-64, 2-65, 3-6, 5-6
FASB ASC 815.....	2-9, 2-36, 2-62, 2-68, 3-3, 3-5, 4-5, 7-5
FASB ASC 820.....	2-36, 2-57, 3-8, 6-1, 6-2, 6-7, 6-11, 6-12, 6-13
FASB ASC 825.....	2-30, 3-3, 3-8, 4-5

FASB ASC 835 8-1, 8-2, 8-6, 8-7
 FASB ASC 840 2-64, 4-4, 5-3, 6-3
 FASB ASC 842 2-42, 2-64, 3-5,
 4-4, 5-1, 5-3, 5-4, 5-5, 5-6, 5-7, 5-8, 5-9, 5-11,
 5-12, 5-13, 5-14, 5-17, 6-3
 FASB ASC 845 8-1, 8-2, 8-10
 FASB ASC 860 2-25, 4-5
 FASB ASC 944 2-54, 4-4
 Financial Accounting Foundation 1-1
 Financial Accounting
 Standards Board 1-1, 2-20
 Financial Instruments 1-5, 1-6,
 2-3, 2-6, 2-30, 2-39, 2-42, 2-47, 3-3, 3-4, 3-5, 3-8,
 4-5, 12-7
 Financing Section 12-13, 12-14
 fulfill a contract 4-9

G

Goodwill 1-5, 2-43, 2-44,
 2-60, 2-67, 2-68, 3-4, 3-7, 3-8, 10-5
 Guarantees 1-5, 2-64, 4-5
 Guarantor 2-64, 9-9

H

hedge 2-8, 2-9, 2-48,
 2-49, 2-62, 2-68

I

immaterial 4-9
 Impairment 2-3, 2-4, 2-6,
 2-40, 2-42, 2-43, 2-44, 2-55, 2-61, 2-67, 2-68,
 3-5, 3-7, 4-3, 7-6, 7-8, 8-2, 8-3, 8-4, 8-5, 8-11,
 8-12, 11-15, 12-7
 income statement 1-4, 1-5, 2-11, 2-26,
 2-27, 2-36, 2-37, 2-41, 2-48, 2-49, 2-51, 2-68,
 3-14, 4-3, 7-7, 8-6, 8-7, 10-10, 11-2, 12-1, 12-6,
 12-8, 12-9, 12-11, 12-12, 12-15, 12-16
 Income Taxes 1-5, 2-2, 2-11,
 2-19, 2-31, 2-36, 2-50, 3-12, 3-16, 10-1, 10-2,
 10-3, 10-6, 10-13, 11-15, 12-13
 Indirect Approach 12-15, 12-16
 intangible assets 2-44, 3-4, 3-7, 3-8, 5-2, 6-7
 Interest Capitalization 8-1, 8-6,
 8-7, 8-8
 Interest Cost 2-59, 8-2, 8-4,
 8-8, 8-9, 9-7

Interim Reporting 1-4, 2-19, 2-25,
 2-38, 3-13, 4-5
 International Accounting Standards 1-9,
 1-10, 1-11, 4-1
 International Accounting
 Standards Board 1-9, 1-10,
 1-11, 1-12, 4-1, 4-3, 4-6, 4-13
 International Financial
 Reporting Standards 1-1, 1-7,
 1-8, 1-10, 1-11, 1-12, 4-1, 4-2, 4-6
 Intraproduct Tax Allocation 10-10, 10-12
 inventory 2-19, 2-20, 2-54, 3-12,
 3-13, 5-2, 7-1, 7-2, 7-3, 7-4, 7-5, 7-6, 7-7, 7-8,
 7-9, 7-10, 8-10, 11-11, 12-2, 12-5, 12-13, 12-15
 Investing Section 12-13

J

Joint Transition Resource Group 4-13

L

Leases 1-6, 1-12,
 2-23, 2-37, 2-38, 2-39, 2-40, 2-42, 2-64, 2-65,
 3-5, 4-3, 4-4, 4-5, 5-1, 5-3, 5-4, 5-5, 5-6, 5-8, 5-9,
 5-10, 5-11, 5-12, 5-13, 5-14, 5-15, 5-16, 5-17,
 6-3, 8-10
 Level 1 2-57, 2-68, 6-8, 6-9, 6-10, 6-13, 6-14
 Level 2 2-57, 2-68, 6-8, 6-9, 6-13, 6-14
 Level 3 2-57, 2-58,
 2-59, 2-68, 6-2, 6-8, 6-10, 6-11, 6-12, 6-13, 6-15
 Liquidation 2-57, 6-3, 6-5,
 8-4, 9-3, 11-2, 11-3, 11-5, 12-2, 12-3, 12-4, 12-9
 Liquidation basis of accounting 11-2, 11-5
 Long-Lived Assets 2-61, 8-2,
 8-3, 8-4, 8-5, 12-14
 Long-Term Obligations 9-3, 9-4,
 9-5, 9-6, 12-4

M

measurement 1-4, 1-7,
 2-3, 2-4, 2-5, 2-6, 2-11, 2-18, 2-27, 2-30, 2-43,
 2-44, 2-49, 2-53, 2-54, 2-56, 2-57, 2-58, 2-68,
 3-1, 3-2, 3-3, 3-6, 3-16, 6-1, 6-2, 6-3, 6-4, 6-5,
 6-6, 6-7, 6-8, 6-9, 6-10, 6-11, 6-12, 6-13, 6-14,
 6-15, 7-1, 7-3, 7-4, 7-5, 7-6, 7-7, 7-8, 8-2, 8-4,
 8-5, 8-10, 8-11, 9-2, 10-1, 10-2, 10-3, 10-6, 10-7

N	
Noncash Investing and Financing Activities.....	12-15
Nonmonetary Transactions	1-6, 8-1, 8-2, 8-10, 8-11
Nonreciprocal Transfers.....	8-10

O	
Operating Leases	2-42, 3-5
Operating Section.....	12-12, 12-13, 12-15
Other Assets and Deferred Costs	1-5, 4-1, 7-3

P	
PCC.....	1-1, 1-2, 1-3, 3-8, 3-9
Penalties	4-10
Pension Plans	11-2
Performance bonus.....	4-10
Permanent Differences.....	10-1, 10-4
Postemployment.....	11-14
Postretirement.....	12-7
Presentation of Financial Statements.....	1-4, 1-11, 1-12, 2-12, 11-2
Price concessions.....	4-10
Private Company Council	1-1, 2-10
Property, Plant, and Equipment	1-5, 8-1

R	
Rebates	4-10
Receivables	1-5, 2-5, 2-46, 4-4, 12-3
resources	4-14, 5-8
Revenue	1-5, 1-12, 2-7, 2-29, 2-32, 2-34, 2-37, 2-38, 2-39, 2-52, 2-66, 3-6, 3-8, 3-10, 3-16, 4-1, 4-2, 4-3, 4-4, 4-5, 4-6, 4-11, 4-12, 4-13, 4-14, 4-15, 4-16, 5-6, 6-3, 8-3, 8-6, 9-2, 10-4, 11-6, 11-13
Revenue from contracts with customers	6-3
Revenue recognition.....	4-14
Risks and Uncertainties	1-5, 11-13

S	
SEC.....	1-2, 1-3, 1-9, 1-10, 1-12, 1-13, 2-6, 2-19, 2-31, 2-37, 2-38, 2-39, 2-41, 2-43, 4-2, 4-3, 4-5, 5-2, 6-13, 7-7, 11-17
Securities and Exchange Commission	1-2, 2-39
Segment	1-5, 3-14, 8-6, 9-2
Service Cost.....	9-10, 12-7
SFAS No. 115.....	10-10
Short-Term Debt	3-15, 9-4, 9-5, 12-4
Significant Risks and Uncertainties.....	11-14
software.....	1-10, 2-60, 11-14
Staff Accounting Bulletin.....	1-3
Stock Options	10-11, 12-14
Subleases	5-2

T	
Taxes.....	1-5, 2-2, 2-19, 2-31, 2-36, 2-50, 3-12, 3-16, 10-1, 12-7
Temporary Differences	2-50, 10-1, 10-2, 10-3, 10-4, 10-6, 10-7, 10-8, 10-11, 10-12, 10-13
transition.....	4-14, 5-8
TRG.....	4-13, 4-14
Troubled Debt Restructuring	3-5, 9-1, 9-9, 9-10

V	
valuation	2-5, 2-28, 2-51, 2-53, 2-57, 2-68, 6-2, 6-4, 6-5, 6-6, 6-7, 6-8, 6-11, 6-12, 6-14, 6-15
Variable Interest Entities.....	2-63, 3-7

W	
warranties.....	4-5